



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, DC 20224

SMALL BUSINESS / SELF-EMPLOYED DIVISION

November 20, 2009

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MEMORANDUM FOR DIRECTORS, COLLECTION AREA OFFICES

FROM: Frederick W. Schindler /s/ Frederick W. Schindler
Director, Collection Policy

SUBJECT: Rapid Response Appeals Process (RRAP)

This memorandum provides guidance for implementing a pilot program that provides new priority procedures for pyramiding in-business trust fund (IBTF) Collection Due Process (CDP) cases in Appeals. We will pilot this program, referred to as the Rapid Response Appeals Process (RRAP), for one year. After a year, we will review these procedures to determine if we will permanently implement this process.

A case meeting **ALL** the following criteria qualifies for RRAP:

- An in-business taxpayer who owes employment taxes.
- The taxpayer is not making required Federal Tax Deposits (FTD) in the current quarter.
- The unpaid tax due, including accruals, is \$25,000 or more, and
- A timely request for a CDP hearing regarding a levy or a levy and a Notice of Federal Tax Lien.

The following cases do not qualify for RRAP:

- An equivalent hearing;
- A request solely to appeal a Notice of Federal Tax Lien under IRC § 6320, or
- The taxpayer qualifies for a disqualified employment tax levy (DETL)

Please ensure that this information is distributed to all affected employees within your organization. In addition, a [RRAP articulate presentation](#) is available to brief collection personnel on this change. The articulate presentation also includes information on processing frivolous CDP hearing requests.

If you have any questions, please feel free to contact me or Ken Marek, Program Manager, or a member of your staff may contact Tasia Agne, Senior Program Analyst. Territory personnel should direct any questions, through their management staff, to the appropriate Area contact.

Field Processing of RRAP Cases

1. When a Revenue Officer (RO) receives an IBTF CDP Levy hearing request that meets RRAP criteria, the RO will:

- Annotate the ICS history,
- Prepare Form 12153-A, and
- Submit the Form 12153, Form 12153-A, Form 433B, Collection Information Statement (or appropriate financial documentation, if available) to the Group Manager for review and approval.

2. After managerial approval:

- Request input of the case to the CDP tracking system, Stage 1 and Stage 3,
- Open an OI and change the ICS Sub Code to 919 (IBTF RRAP/CDP),
- Uses IDRS command code CDPTRT to verify that all periods are on CDPTS,
- Prepare Form 3210 and annotate in Remarks: "CDP IBTF RRAP Case",
- Create a digitized case file by scanning documents to a file, and
- Email the digitized case documents to the designated Appeals Processing Team Manager (PTM) with a "cc" to the Appeals Team Manager (ATM) designated as the Area RRAP Coordinator.

3. The case file forwarded to Appeals will include the following digitized documents:

- Form 3210
- F12153,
- F12153-A,
- CDP Notice L-1058 (or L-3172 and Notice of Federal Tax Lien, if applicable),
- Envelope,
- Form 433-B or other financial documentation, if available,
- Additional documentation/correspondence sent with the F12153,
- Any additional documentation/information in the case file pertinent to the issue(s) raised by the taxpayer, and
- IDRS screen print of cc "CDPTRT" or equivalent documentation, verifying that case is on CDPTS.

4. Send RRAP cases via encrypted email to the Appeals Processing Team Manager (PTM) and the Appeals Team Manager (ATM) RRAP Coordinator as follows:

a. East – PTM, Loretta.Loney@IRS.gov

RRAP coordinator, ATM, Catherine.L.Lacienski@IRS.gov

- North Atlantic Area
- South Atlantic Area
- Central Area
- Gulf Area states of Georgia, Alabama, Mississippi, Tennessee, and Louisiana
- Midwest Area states of Missouri, and Indiana.

- b. West – PTM, Velton.R.Walton@IRS.gov
RRAP coordinator, ATM, Gina.Smith@IRS.gov
- California Area
 - Western Area
 - Gulf Area states of Oklahoma, Texas, and Arkansas
 - Midwest Area states of North Dakota, South Dakota, Nebraska, Kansas, Minnesota, Iowa, Wisconsin, and Illinois.

Appeals Processing of RRAP Cases

1. Appeals Processing Section (APS) will:

- Card-in the CDP hearing request,
- Add feature code PY to indicate Pyramiding, and
- Inform the ATM by email that the case has been carded in and is ready for assignment.

2. After the PTM has informed the ATM that the case has been carded in, the ATM will assign the case to a Settlement Officer within five business days.

3. The Settlement Officer (SO) will:

- Make a substantive contact with the taxpayer within ten business days of assignment via either telephone or letter,
- Hold a hearing within 14 calendar days of the date of the letter or the telephone contact,
Note: The conference may be scheduled greater than 14 calendar days, if warranted
- Where the substantive contact is by telephone, clearly and accurately document the case activity record.

4. When the case is closed and the decision is final, APS will fax copies of the Appeals closing documents to the originating RO. At a minimum this should include:

- The fax cover sheet prepared by the SO,
- Form 5402,
- Letter 3193 with enclosure,
- Case Activity Record, and
- Other documents obtained by Appeals during the CDP hearing process.
Note: If these “other documents” exceed 10 pages, including the fax cover sheet, they can be mailed to the revenue officer.